

RESULTS OF INCOME TAX LAW MORE THAN JUSTIFY IT, SAYS HON. CORDELL HULL OF TENN.

Assessment of Outgrowth of Decades of Study and Discussion, Declares Author of Bill—Meeting Expenditures by Tariff Ridiculous, He Asserts

(By Hon. Cordell Hull of Tenn., Author of the Income Tax.)

The receipts of the present federal income tax law as originally enacted, for the fiscal year ending June 30, 1916, were \$124,000,000. This splendid showing has more than justified the highest expectations of the framers of the law. The largest estimate made at the time of its enactment fixed its receipts at \$120,000,000. This law naturally required about two years to attain its normal revenue yield. This is true both as to income and inheritance tax laws.

At the present time nearly sixty countries and states have income tax laws in operation. When once enacted no country has been known to repeal such law. While no tax is popular or welcome on the part of the citizen, yet it can be said that the tax on incomes is more generally acceptable than any other tax thus far devised. This statement is true because every taxpayer realizes that the income tax is imposed according to ability to pay and because the best test of ability is not profit or income. This tax more nearly than any other meets the two prime requisites of taxation, which are adequate revenue and equitable tax burdens. This principle of taxation, which has been the outcome of generations of tax discussion and legislation in most countries, comprises more of the essentials of a desirable tax than other methods. No one method of taxation, however, should be considered singly, but as a part of the revenue system which all times combine to form. The economic soundness of the principle of the income tax is now so universally recognized that few citizens here or elsewhere directly oppose this tax.

The reason and necessity for securing a substantial amount of federal revenue from the income tax at the present time are supported by an overwhelming state of facts. The utter futility and absurdity of relying on the tariff to afford sufficient revenue to meet the extraordinary expenditures necessary for the enlargement of the army, navy and fortifications is patent to every citizen of even partial intelligence. The framers of the Payne tariff law found themselves wholly unable to draft that measure as to secure an amount of revenue requisite to meet the demands of the treasury under normal conditions. The House Committee was obliged to insert a provision taxing inheritances to the extent of \$10,000,000. With this new internal tax added their estimates still left the treasury shy \$10,000,000. They later substituted the Corporation Tax. The internal taxes of the government exceeded the tariff taxes during three of the four years' existence of the Payne tariff law. The well known standpoint in his championship of ultra high protection has always sought to create the vague impression that the tariff afforded an unlimited source of revenue to be tapped at will by the federal government according to its necessities. This misleading impression will be removed from the popular mind, whether the affairs of the government be administered during the next few years by the one political party or the other. The federal government is now called on to levy extraordinary taxes to meet extraordinary expenditures. The total federal taxes will be near \$900,000,000 annually, until the program for increased armaments and fortifications is completed. No political party has ever been able to levy a tariff tax that would yield in excess of \$350,000,000. The revenue necessity for the income tax, therefore, must be conceded by even the most ultra champion of standstillism and special privilege.

There is another ground in support of this tax equally important to the American people, and that is the necessity for equalizing our hitherto grossly disproportionate tariff and other tax burdens. The American people are required annually to contribute in taxes the sum of more than \$2,000,000,000 for governmental purposes—federal, state and local. These taxes are imposed in many forms, such as the general and special property tax, the tariff tax, the internal tax, the business, license, occupation, poll, road and street, and other taxes. The peddler, the huckster, the popcorn vendor, and those engaged in most occupations, are required to pay special taxes in addition to the poll and road or street tax common to all citizens. The general property tax is supposed to embrace in its application all property owners. The almost universal verdict of economic and tax authorities, however, is that the general property tax system has practically broken down. The recent conclusion of the New York legislative committee on taxation but echoes the views expressed in the reports of the tax commissions of the various states as follows:

"As has already been shown, the property tax falls with greatest weight on the man of small means, on the widow, on trust estates, on young and struggling business concerns, and, generally speaking, on those least able to bear it."

The result has been that the masses of the people are already contributing far more than their reasonable share of the \$2,180,000,000 of taxes paid for all governmental purposes for the year 1915. The masses paid the chief portion of the taxes for the year 1915 as follows: Tariff, \$318,000,000; Internal Revenue, \$309,000,000; General property, occupation, license, poll, and other taxes, \$1,550,000,000. The experience of every nation has been that the owners of accumulated property have under other tax methods largely escaped their just proportion of taxes. That this condition exists in the United States in a most prominent degree is patent to every intelligent citizen. We have near \$50,000,000,000 of intangible personal property in this country, less than 10 per cent. of this huge amount was reached for taxation under any law prior to the enactment of the federal income tax. Our present national wealth, after deducting the value of exempt property and allowing for duplication, will aggregate \$160,000,000,000. The annual net profits derived by the individuals

and corporations who are subject to the present income tax law amount to about \$7,000,000,000. It is not unreasonable or extraordinary and other expenditures of the federal government. Let wealth pay taxes according to ability and the governmental benefits received.

That the income tax is cheap and easy of collection and affords stable revenue is not controverted. The cost of collection is only 1.60 per cent. as compared with 3.25 per cent. for customs collections. This tax involves no forced levies or sheriff's sales, because it only comes out of profits. This method of taxation deserves to live and to be perpetuated in the fiscal systems of every civilized country. It is the greatest engine of fiscal power the United States has today. This statement is proven by the fact that England, with less than half our wealth and population, expects to derive \$975,000,000 during the present fiscal year from her income tax. The equity and fairness of this tax and its capacity always to produce adequate revenue will justify as it has justified, the permanent existence of the law.

G. O. P. MUST PUT OVER 23 SENATORS TO GET UPPER HAND

Thirty-two Will Be Elected in the Balloting of November 7.

Washington, Oct. 5.—In the elections next month thirty-two United States Senators are to be elected to fill the places of seventeen Democrats and fifteen Republicans. The Senate is now composed of fifty-six Democrats and thirty-nine Republicans. Counting the results in Maine, where two Republican Senators were elected last month, the composition of the upper house becomes fifty-five Democrats and forty-one Republicans.

To gain control of the Senate, the Republicans must elect twenty-three candidates. That is to say, they must elect all their fifteen and make an inroad of eight on the Democrats. In Indiana two Senators are to be chosen as a result of the death of Benjamin F. Shively, whose seat is now held by Thomas Taggart, as appointee of the governor.

The Senatorial candidates named by the two leading parties are as follows (a star preceding a name indicates that the candidate is at present the incumbent of the office and seeks re-election):

Arizona—*Henry Ashurst, d.; Joseph H. Kibbey, r.

California—George S. Patton, d.; Hiram Johnson, r.

Connecticut—Homer S. Cummings, d.; *George P. McLean, r.

Delaware—Josiah O. Wolcott, d.; H. A. DuPont, r.

Florida—*Frammell, d.; No Republican candidate.

Indiana—*John W. Kern, d.; Harry C. New, r.

Indiana—*Thomas Taggart, d.; Jas. E. Watson, r.

Maryland—David J. Lewis, d.; Joseph France, r.

Massachusetts—John F. Fitzgerald, d.; *Henry C. Lodge, r.

Michigan—Ladrence Price, d.; *C. E. Townsend, r.

Minnesota—Daniel W. Lawler, d.; Frank B. Kellogg, r.

Mississippi—*John Sharp Williams, d.; No Republican candidate.

Missouri—*James A. Reed, d.; W. S. Dickey, r.

Montana—*Henry L. Myers, d.; Chas. N. Pray, r.

Nebraska—*Gilbert M. Hitchcock, d.; John L. Kennedy, r.

Nevada—*Key Pittman, d.; Samuel Platt, r.

New Jersey—James F. Martine, d.; J. Freylinghuysen, r.

New Mexico—A. A. Jones, d.; Frank H. Hubble, r.

New York—William F. McCombs, d.; W. A. Calder, r.

North Dakota—John Burke, d.; *P. J. McCumber, r.

Ohio—*Aile Pomerene, d.; Myron T. Herrick, r.

Pennsylvania—Orville S. Ellis, d.; Philander Knox, r.

Rhode Island—Peter G. Gerry, d.; *Henry F. Lippitt, r.

Tennessee—Kenneth D. McKellar, d.; Ben W. Cooper, r.

Texas—*Charles A. Culberson, d.; A. W. Altman, r.

Utah—William H. King, d.; *Geo. Sutherland, r.

Vermont—Oscar C. Miller, d.; *Carroll S. Page, r.

Virginia—Claude A. Swanson, d.; No Republican candidate.

Washington—George Turner, r.; Miles Poindexter, r.

West Virginia—William E. Chil-ton, d.; Howard Utherland, r.

Wisconsin—William Wolfe, d.; *R. M. LaFollette, r.

Wyoming—John B. Kendrick, d.; C. D. Clark, r.

ANENT REVENUE STAMPS.

The following notice has been issued from the office of the collector of internal revenue:

All claims for the redemption of documentary and proprietary stamps are to be filed on Form 46, properly made out. The stamps should be enclosed in a separate envelope, attached to the claim and forwarded to the above office.

Although the submission of claims for redemption in amounts of less than \$2 is not prohibited, it is preferable that banks repurchase stamps sold by them to their patrons, for presentation with claims made by the bank, rather than that innumerable small claims should be presented. Claims will be allowed with a 1 per cent. discount.

JUST ARRIVED
DUTCH AND FRENCH BULBS,
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EDISON'S FIGHT FOR WILSON HAS STRONG SUPPORT

Leader and Workers of Electrical Industry Out for President.

When Thomas A. Edison, a life-long Republican, announced to the American people that "I'm for Wilson," he aroused interest and reflection in all sections and among all classes, particularly so in the electrical industry, of which he is the recognized head.

A direct result of Mr. Edison's emphatic declaration that he does "not think it a logical or sensible thing to change to an inexperienced and untried man just for the sake of change, or without much better reasons being given for the change than any I have noticed," was the organization of the Woodrow Wilson National Electrical Club by leaders in the industry.

Though but a few weeks old, the Wilson Electrical Club has several thousand members, 38 states being represented. Republicans and Progressives figure largely in the membership, as well as Democrats and all are enrolled under the slogan of "For the Flag and Wilson."

A vigorous campaign conducted by mail is bringing hundreds of members daily, while full page advertisements in electrical journals have assisted in enlarging the organization and its scope.

"In my opinion," said Mr. Edison in his statement, "Mr. Hughes, if president, would have found it difficult to decide on the best course for the government to take. His capacity for hindsight, as we learn from his speeches, is highly developed, but as to his foresight we are not equally well informed."

The "Woodrow Wilson National Electrical Club" has driven home this bit of Edisonian shrewdness in a circular that has been widely copied and commented upon. This pamphlet describes the achievements of the Wilson Administration, under the caption "Wilson's Man," in these words:

"The American business man is the wisest in the world; he does not discharge a valued servant, nor swap a fool-proof executive for a man who is out of a job and one hundred per cent. applicant! There are Twelve Big Reasons why we—stockholders and directors of this the greatest, richest, earnest, and most progressive corporation on earth—should keep our wise General Manager, Woodrow Wilson, on the job."

"1. The Federal Reserve Act cured us of financial fits—our national disease of panic."

"2. The Underwood Tariff Act and the Tariff Commission have freed our tariff of the devastating blight of politics."

"3. The Clayton Act clarified the obscurities and threatening vagueness of the Sherman Anti-Trust Law."

"4. The Income and Inheritance Tax Laws make the extraordinarily rich contribute a fair share toward national upkeep."

"5. The Ship Registry Act has doubled the tonnage of our merchant marine and restored the American flag to the high seas."

"6. The Rural Credit Act removes the insufferable financial handicap on agriculture."

"7. The Good Roads Law opens up rural trade to broader success."

"8. The Smith-Lever Agricultural Education Act carries direct to the farmer the results of scientific experiment."

"9. The Child Labor Act safeguards our children's children to the everlasting credit of the nation."

"10. By enlarging and enormously increasing the efficiency of our army and navy, we are prepared against the possible aggressions of rival nations."

"11. Wilson has preserved the sanity of half the world while the other half weltered in blood, and by keeping us at peace with Europe and certain itching fingers from the throat of our Mexican neighbor in travail, he has won with the Golden Rule the Greatest Victory in the Greatest War."

"12. He has given us unprecedented prosperity, despite the world conflagration, and because—good manager that he is—he has been impelled by one aim, one desire and one ambition: Peace with honor, prosperity with honesty, and results for all the stockholders."

"HE HAS DELIVERED THE GOODS!"

Another circular issued by the electrical men which cites government figures to prove the nation's prosperity, with the following comment:

"We are prosperous—the only hungry ones are the 'outs'—the office-seekers and political job-hunters. And we are prosperous because we have fought for it—and for nothing else. We have coveted neither our neighbor's property nor his trouble. Wilson cleared the track; he restored business confidence; he adjusted without disorganizing; he reformed without destroying."

"He kept us out of war. We have done the rest."

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MEXICAN ENVOYS TOLD OUR VIEWS ON WITHDRAWAL

Must Assure Protection to Outsiders Before Army Comes Back.

Atlantic City, N. J., Oct. 5.—The American Commissioners served notice on the Carranza delegates to the Mexican conference that Gen. Pershing will stay in Mexico until order is restored south of the Rio Grande and the Carranza government has demonstrated that it can assure to Mexico resumption of her normal position among the nations of the world.

Before leaving New London the American Commissioners presented to the Mexican delegates certain proposals, the acceptance of which they held to be essential before effect could be given to any agreement to withdraw the American force. These proposals, although not couched as demands, called for assurance from the Carranza government that certain things would be done.

More Than a Border Question.

Instead of a direct response to these proposals the Mexican Commissioners presented their plan for protecting the border, which calls for the withdrawal with the least possible delay of all American troops from Mexican soil.

It was in order to bring home to the Mexican Commissioners in a manner which could not be misinterpreted the determination of the United States Government that this conference shall not dwindle down to the settling of a mere border question but shall deal in a broad and comprehensive manner with the social, economic and political regeneration of Mexico that Secretary Lane devoted the whole morning to a presentation of the American position. When the conference adjourned the following official statement was issued:

The morning session of the American and Mexican joint commission was devoted to the presentation to the Mexican Commissioners by their American colleagues of the importance of giving consideration to certain questions which have a distinct international bearing because of their effect on the status and the rights of foreigners who have invested their capital in Mexican enterprises. The position taken by the American Commission is that the satisfactory solution of these questions is an integral and necessary part of a general programme the purpose of which is to assure to Mexico the resumption of her normal position among the nations of the earth.

Cannot Be a Law to Himself

The American Commissioners insisted that Mexico cannot be a law to herself and that she must come to a realization of her relationship to the rest of the family of nations. The American Commission is not limited to the status and rights of United States citizens but included all foreigners.

The firm stand taken by the American commission was preceded by a very full statement of the attitude of the American people toward Mexico, and it was pointed out to the Carranza delegates that the people of the United States not only abhor the idea of intervention but cherish the friendliest feelings toward Mexico and will rejoice to see peace and order restored by the Mexicans themselves.

The Mexican Commissioners are personally all convinced of the good intentions of the United States, but they have repeatedly pointed out that the people of Mexico, as a whole, distrust American motives and protestations of friendship and that this distrust is accentuated by the presence of American forces in Mexico at the present time.

Getting Peons Back to Work

In connection with the questions which the American Commissioners deem essential to the international relations of Mexico, it may be said that the opening up of the mines and railroads and the getting of the Mexican peons back to work are deemed of first importance. As Secretary Lane put it yesterday morning, "Mexico must substitute the pick and shovel for the rifle and machete." If once she can be put back to work her rehabilitation is only a matter of time.

Dr. Cabrera went to Philadelphia yesterday afternoon. The American Commissioners met separately and consulted their advisers, James Linn Rodgers and Stephen Bonsal.

INTERNATIONAL EGG CONTEST

The Wyandottes are running strong in the home stretch of the laying contest at Storrs; they got the two best pens out of the first five. J. E. Watson's White Wyandottes from Marblehead, Conn., and Dr. N. W. Sanborn's Buffs from Holden, Mass., tied for first place with 60 eggs each.

The Agricultural College pen of Barred Rocks from Corvallis, Ore., were in second place for the week with a score of 46 eggs. The two leading pens, both White Wyandottes, entered by Obed G. Knight of Bridgeton, R. I., and Tom Barren of Catfirth, England, tied for third place with 45 eggs each. All the pens taken together laid a total of 2,511 eggs as compared with 2,509 for the corresponding week last year.

There was a total of nineteen pens including White and Barred Rocks, White and Buff Wyandottes, Rhode Island Reds, White Leghorns, and Oringtons that made a 50 per cent. yield or better for the week. There were on the other hand fifteen pens that made less than a 25 per cent. yield which means less than an egg and a half a piece for these 159 birds.

In the two preceding competitions involving a total of 182 pens of ten birds each there were seven pens that laid 2,000 eggs or better. The management now predicts that there will be at least seven 2,000 egg pens in the present competition. Not only this but these high producing pens will represent more varieties than ever before. Two years ago only two breeds, namely, Wyandottes and Leghorns were able to touch this high-water mark. Last year three breeds



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got into the 2,000 egg class, the two already mentioned and Rhode Island Reds. It now seems safe to say that at least two other breeds, namely: Barred Rock and Oringtons will be added to the list when the contest closes the last of October.	Jacob E. Janssen, North Haven, Conn. 1714	White Leghorns
The three best pens in each of the principal breeds are as follows:	Francis F. Lincoln, Mt. Carmel, Conn. 1936	
Plymouth Rocks	Will Barron, Bartle, near Preston, England, 1934	
Rock Rose Farm (Barred) 1944	F. M. Peasley, Cheshire, Conn. 1829	
Katonah, N. Y.		Miscellaneous
Albert T. Lenzen (White) 1847		Oregon Agricultural College (Oringtons), Corvallis, Ore. 1948
North Attleboro, Mass.		J. Collins, (Black Leghorns) Barnacre, Garstang, England 1609
Oregon Agricultural College (Barred) Corvallis, Oregon 1797		A. Schwarz, (Black Rhinelanders), Burlingame, Cal. 1614
Wyandottes		
Obed G. Knight, (White) 2102		The tenth Annual meeting of the Ohio Valley Historical Association opened at Indianapolis.
Bridgeton, R. I.		Announcements of gifts totaling \$50,000 were made by President W. P. Few, of Trinity College.
Tom Barron, (White) 2043		JUST ARRIVED
Catfirth, England		DUTCH AND FRENCH BULBS.
Abel Latham, (White) 1931		JOHN RECK & SON
Brierfield, England		
Rhode Island Reds		
Pinecrest Orchards 1844		
Groton, Mass.		
A. W. Rumery, Danville, N. H. 1785		

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